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# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

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### EXTRAORDINARY

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

2/9/2012-Fin(R&amp;C)

In exercise of the powers conferred by sections 12, 13, 13A and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964) read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. Fin(Rev)/2-35/15/75(C) dated 25-3-1976, published in the Official Gazette, Series I No. 52 dated 25-3-1976 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification, in Part A, for items, 3A and 3B, the following items shall be substituted, namely:—

"3A. Beer manufactured in the State of Goa by the pub-brewery/micro-brewery for consumption on the premises itself,—

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|--|--------------------------|
| (i) whose maximum retail price is upto Rs. 57/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit  | Rs. 14/- per bulk litre. |
| (ii) whose maximum retail price is above Rs. 57/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit  | Rs. 17/- per bulk litre. |
| (iii) whose maximum retail price is upto Rs. 57/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit | Rs. 19/- per bulk litre. |
| (iv) whose maximum retail price is above Rs. 57/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit | Rs. 28/- per bulk litre. |

3B. Beer manufactured in the State of Goa by pub-brewery/microbrewery and sold in the premises other than specified in item 3A above in bottles/kegs in the State of Goa,—

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|--|--------------------------|
| (i) whose maximum retail price is upto Rs. 57/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit  | Rs. 15/- per bulk litre. |
| (ii) whose maximum retail price is above Rs. 57/- of 650 ml. and whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit  | Rs. 18/- per bulk litre. |
| (iii) whose maximum retail price is upto Rs. 57/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit | Rs. 21/- per bulk litre. |
| (iv) whose maximum retail price is above Rs. 57/- of 650 ml. and whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v/v or 14.03% of proof spirit | Rs. 31/- per bulk litre. |

*Explanation:*— The Beer manufactured by the pub-brewery/microbrewery per day shall be considered as an average daily production for the purpose of calculating the excise duty for the month as per the 100% production capacity of the unit per day or daily production, whichever is higher. The unit shall pay the excise duty in advance in lumpsum on 90% of the approved production capacity of beer either monthly on the first working day of every month or annually on the first working day of the financial year. In case the licensee fails to pay the excise duty in advance, then the fine of an amount equivalent to 100% of excise duty shall be charged on monthly proportionate basis. For the purpose of maximum retail price to compute the excise duty, the beer served in pitcher, mugs etc., should be converted to 650 ml. It is mandatory to have bar and restaurant licence to obtain a pub-brewery/microbrewery licence."

This Notification shall come into force from the date of its publication in the Official Gazette.

By order and in the name of the Governor of Goa.

Ajit Pawaskar, Under Secretary, Finance (R&C).

Porvorim, 27th September, 2012.

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